G. R. S. IX-5]

Previous references.

File No. 7-19.

1919-20.
(Cursy)

Serial Nos. 1

Later references.

Census 13-19(143)

(5) F

GENERAL AND REVENUE SECRETARIAT.

Serial Nos.

Part B for

SUBJECT.

Government of India resolution re classification of expenditure connected with Census as Imperial & Provincial

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From, Govt of India Finance Dept

Issue instructions in the matter of the ———

W D 1250—GPB—30,000 28-1-19

QM 30/3.

G. R. S. III—1] 191 7./20

GENERAL AND REVENUE SECRETARIAT.

(Cases).

NOTES.

File No. 1

FILE HEADING.

Cost of certain Provisions in Classification of Articles connected with Cases as Contraband from

From From Govt of India Finance Dept

No. 139-A Dated 20-2-20 Received 1-3-20

Diary No. 15276	Enclos. ~~Nil~~ Spare Copies.	Serial No. 1

BRIEF ABSTRACT OF LETTER.

Requesting instructions in the matter of the classification of certain articles connected with Cases as contraband from

NOTES AND ORDERS.

No Article classification of Charges necessary in respect of the expenditure incurred by the State which is borne wholly out of the State funds.

If necessary the Spare Copy of the Resolution

NOTES—First Sheet.

15 29 2

G. R. S. III-2]

General and Revenue Secretariat. Confl. File No. 7 of 1919.

Serial No.	
	may be Rend to Fd Branch & the papers recorded
	Subd
504 11/3/20	Illegible 9.3.20 (1st member) 10
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	To Fd Branch for information & return (one copy may be retained)
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	To Delhi Secrett

FINANCIAL SECRETARY 2275-G

HOME SECRETARIAT IV MINOR Depts 18 MAR 1920

Illegible 18/3/20

NOTE—Contn. sheet.

No. 139-A.

GOVERNMENT OF INDIA.

FINANCE DEPARTMENT.

ACCOUNTS AND FINANCE
Adjustments, etc.

Delhi, the 20th February 1920.

RESOLUTION.

In the Resolution of the Government of India in the Finance Department, No. 306-A., dated the 25th January 1910, it was decided that the salaries of Government Officers deputed to duties in connection with the Census of 1911 should be debited to the heads of account to which they were debitable previous to such deputation, that their travelling allowances should be charged in the same way, and that all other expenses which but for the Census operations would not have been incurred, including the extra cost, if any, involved in temporary appointments made at the bottom of gradation lists to fill vacancies caused by the absence of officers deputed, should be debited as Census charges and treated as Imperial. These orders were designed to show the additional expenditure incurred on account of the Census operations. It was, however, considered desirable that a record of the actual cost of the operations, as distinguished from the extra expenditure debited to "Census" in the accounts, should be maintained, and instructions were accordingly issued that the Departmental reports should show the entire cost of the actual salaries, allowances and contingencies of the officers engaged on Census work

2. The forthcoming reforms will necessitate an alteration in the above arrangement, since, under the scheme of reforms, there will be a complete separation of the revenues of Local Governments from those of the Central Government, while Census will be an all-India subject. At the same time, it would be inconvenient to prepare the Census accounts on two different methods. The desideratum is a scheme which will result in Imperial and Provincial Governments bearing their proper shares of the expenditure before and after the introduction of the Reforms without involving an alteration of the system of accounting in the middle of the period. The Government of India have therefore decided that the present procedure shall be observed in the case of the next Census, both in the first year and *provisionally* in the second. For the first year the Provinces will thus bear their share of the charges as contemplated by the existing settlements: in the second year these charges will, in the first instance, be debited to the Provinces as before but at the end the Accounts Officers will write back, to the Imperial minor head "Census", the difference between the total of the money debited to that minor head and the total shown in the *pro formâ* account which will have to be maintained in order to arrive at the figures of total cost mentioned in paragraph 1 of this letter.

3. It is desirable that the Census accounts should be compiled on an uniform plan in all the Provinces in accordance with the principles now laid down. The Comptroller and Auditor General will issue the necessary detailed instructions so that uniformity of practice may be secured. The Census Commissioner will issue instructions to the Provincial Superintendents for the preparation of the accounts for their Departmental reports in accordance with the principles laid down in this Resolution.

ORDERED that this Resolution be communicated to all Local Governments and Administrations, to the Education Department, to the Comptroller and Auditor General and to all civil Accountants General and the Comptroller, Assam (including Audit Officer, Delhi Province).

E. N. BLANDY,

Under Secretary to the Government of India.

SGPI, Delhi—864 Fin.—23-2-26—550